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POWER OF ATTORNEY

Assignce hereby appoints: Patrick J. Fay (Reg. No. 35,508); Oleg F. Kaplun (Reg. No. 45,559); Michael J. Marcin (Reg. No. 48,198); Paolo M. Trevisan (Reg. No. 45,164); Timothy Salmon (Reg. No. 54,420) to prosecute the following applications and transact all business in the U.S. Patent and Trademark Office connected therewith. All previous Powers of Attorney in connection with these applications are hereby revoked.

U.S. Patent Applications:

Inventor(s)	Serial No.:	Filing Date	Title
VALLIANI et al.	08/957,757	Oct. 24, 1997	Method and System for Automated Electronic Receipt of Transactions
ALLAN et al.	09/480,883	Jan. 10, 2000	An Electronic-Receipts Service
ALLAN et al.	09/588,589	June 5, 2000	Secure Internet Vault for Consumer Receipts, Legal Documents and Commerce

Please send all correspondence to:

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and direct all phone calls to Oleg F. Kaplun at (212) 619-6000 Ext. 203.

The undersigned (whose title is supplied below) is empowered to sign this certificate on behalf of the assignee.

@POS.COM, INC.

Dated: 9/13/04

Name: Christopher Frentsuc

Title: General Counsel and Secretary